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**THE ANDHRA PRADESH GAZETTE**

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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**

**(CT. II)**

AMENDMENT TO THE SCHEDULES I AND IV OF THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005.

*[G.O.Ms.No.818, Revenue (CT.II), 30th June, 2008]*

In exercise of the powers conferred by sub-section (1) of section 79 of Andhra Pradesh Value Added Tax Act, 2005 (Act No.5 of 2005), the Government hereby makes the following amendments to the First Schedule and Fourth Schedule appended to the said Act.

2. The amendments made to Schedule I and IV under items-I (2) and II(1) shall be deemed to have come into force on and with effect from 01-04-2005. All other amendments shall be deemed to have come into force on and with effect from 01-07-2008.

**AMENDMENTS**

In the said Act,

J. In Schedule I,-

(1) For the entry at Sl.No 1, the following shall be substituted, namely;

"1. Agricultural implements manually operated or animal driven, hand operated sprayers including knapsack/backpack power sprayers (powered up to 35 cc engines developing 0.8 to 1.4 HP), dusters and parts thereof."

(2) For the entry at Sl.No.44, the following shall be substituted, namely:-

"44. Seeds for sowing and gardening purpose including the seed or grain, corresponding to the seed, sold to the nodal agencies, namely, Andhra Pradesh State Seeds Development Corporation (APSSDC), Andhra Pradesh State Co-operative Marketing Federation (Andhra Pradesh Markfed), AP State Co-operative Oilseeds Growers Federation (OILFED), The Hyderabad Agricultural Co-operative Association Ltd (HACA), National Seeds Corporation Ltd and also including the seed or grain procured by the seed companies, duly following the Seed Certification or Labeling Procedure"

II. In Schedule IV,

(1) For the Entry at Sl.No 2, the following shall be substituted, namely:-

"2. Goods of intangible or incorporeal nature as may be notified from time to time by the State Government, and including;

- (i) Patents
- (ii) Trade marks
- (iii) Import licenses including exim scrips, special import licenses and duty free advance licenses.
- (iv) Export Permit or license or quota
- (v) Software packages
- (vi) Credit of Duty Entitlement Pass Book
- (vii) Technical know-how
- (viii) Goodwill
- (ix) Copyright
- (x) Designs registered under the Designs Act, 1911.
- (xi) SIM cards used in Mobile Phones
- (xii) Franchise, that is to say, an agreement by which the franchisee is granted representational right to sell or manufacture goods or to provide service or undertake any process identified or associated with the franchisor, whether or not a trade mark, service mark, trade name or logo or any symbol, as the case may be, is involved.

(2) for Entry at Sl.No 45, the following shall be substituted, namely;

"45. Pipes of all varieties including G.I., C.I., PVC and Ductile pipes and fittings thereof but excluding RCC and PCC pipes and their fittings."

(3) for Entry at Sl.No.46, the following shall be substituted, namely;

"46. Moulded Plastic footwear and Hawai chappals and straps thereof.

(4) for Entry at Sl.No.47, the following shall be substituted, namely:

"47. Diary, Calendar, Annual Reports, Application forms and similar printed material."

(5) in the entry at Sl.No.100,

(i) for the words, "industrial inputs, that is to say" the words "The following goods, when sold as industrial inputs:" shall be substituted;

(ii) in the table after sub-entry 231, the following sub-entries shall be added, namely:-

"232. Yeast of all kinds and forms.

"233. Gel used for preparing bakery products and bread softener."

(6) for Entry at Sl. No 107, the following shall be substituted, namely;

"107. (a) Preserved fruits, vegetables, meat, poultry, sea foods and fish sold in sealed containers or in a frozen state.

(b) Fruit jams, jelly, fruit squash, fruit juices and fruit drinks but excluding aerated fruit drinks;

(c) Cottage cheese (paneer), pickles, sauces, porridge, marmalade, honey;

(7) for entry at Sl.No 117, the following shall be substituted, namely:-

"117. Ayurvedic and homeopathic products manufactured under license issued by the licensing authorities concerned under Drugs and Cosmetics Act, 1940."

(8) after note (5), the following shall be added, namely;

"6.Note: In order to claim reduced rate of tax of 4% under the entry 100, the dealer shall be in possession of a declaration in the Form, as may be prescribed, and issued by the dealer purchasing such commodities for the purpose of using them as industrial inputs."

**G.SUDHIR**  
**PRINCIPAL SECRETARY TO GOVERNMENT.**

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